

**230.378 Wagers at track, at simulcast facility, or through telephone account wagering system -- Commission -- Tax exemption.**

- (1) A receiving track may accept wagers only at the track where it is licensed to conduct its race meeting or conduct intertrack wagering. A receiving track may accept wagers through a telephone account wagering system. Wagers at a receiving track, simulcast facility, or on telephone account wagering shall form a common pool with wagers at a host track. This common pool requirement shall not apply to wagers made in connection with interstate simulcasting pursuant to KRS 230.3771; however, common pools shall be encouraged.
- (2) Except as provided in KRS 230.3771(2), the commission of a receiving track, simulcast facility, or on telephone account wagering shall be the same as the commission of the host track as determined in KRS 230.3615 or 230.750.
- (3) In the absence of a valid contract with a horsemen's organization, the commission of a receiving track, after deduction of applicable taxes and other applicable deductions, shall be split as follows: twenty-two percent (22%) to the host track, twenty-two percent (22%) to the purse program at the host track, twenty-two percent (22%) to the receiving track and twenty-two percent (22%) to the purse program at the receiving track. Twelve percent (12%) of the commission shall be allocated evenly between the host track and the receiving track to cover the cost of simulcasting, unless otherwise agreed to by contract.
- (4) The deduction for the backside improvement fund, as provided for in KRS 230.3615(4) shall not apply to the commission or pari-mutuel tax of a receiving track or telephone account wagering.
- (5) A receiving track shall be exempt from the admissions tax levied in KRS 138.480 and from any license fee imposed by statute or regulation by the racing commission.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 24, sec. 479, effective July 15, 2010. -- Amended 2004 Ky. Acts ch. 191, sec. 35, effective July 13, 2004. -- Amended 1998 Ky. Acts ch. 216, sec. 1, effective July 15, 1998. -- Amended 1994 Ky. Acts ch. 438, sec. 4, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 109, sec. 29, effective March 30, 1992. -- Amended 1990 Ky. Acts ch. 159, sec. 8, effective March 30, 1990. -- Created 1988 Ky. Acts ch. 376, sec. 3, effective July 15, 1988.

**Legislative Research Commission Note (7/15/98).** In codifying a change to this statute from the 1998 Regular Session, existing references to the former KRS 138.515 have been changed to read KRS 230.3615 under KRS 7.136(e). In 1992, KRS 138.515 was repealed, reenacted, and amended as KRS 230.3615. 1992 Ky. Acts ch. 109, sec. 8.